AMENDMENTS TO THE CLAIMS

1. **(Currently Amended)** A method of computing an energy loss generated in a viscoelastic material, comprising the steps of:

analyzing a dynamic behavior of an object to be analyzed, composed of a viscoelastic material, by a numerical analysis method; and

computing said energy loss of said object momently when said object makes said dynamic behavior by a viscous component of said object,

wherein the viscoelastic material is a thermoplastic resin, a thermosetting resin, an elastomer, or a rubber composition.

2. (Original) The method according to claim 1, wherein said numerical analysis method is carried out by an analysis using a finite element method; and said energy loss is computed by using a value of a stress generated by viscosity of said viscoelastic material, when said object makes said dynamic behavior.

3. (Original) The method according to claim 2, wherein said value of said stress generated by said viscosity is found by a viscous drag of a viscous component of said viscoelastic material and by a strain speed of said viscoelastic material at a time when said viscoelastic material makes said dynamic behavior.

4. (Original) The method according to claim 1, wherein as data of properties of said viscoelastic material that is used to analyze said dynamic behavior of said to-be-analyzed object,

data obtained by measurement performed in conditions where said to-be-analyzed object is actually used.

5. (Original) The method according to claim 2, wherein as data of properties of said viscoelastic material that is used to analyze said dynamic behavior of said to-be-analyzed object, data obtained by measurement performed in conditions where said to-be-analyzed object is actually used.

6. (Original) The method according to claim 3, wherein as data of properties of said viscoelastic material that is used to analyze said dynamic behavior of said to-be-analyzed object, data obtained by measurement performed in conditions where said to-be-analyzed object is actually used.

7. (Original) A method of evaluating an energy loss of a golf ball composed of a viscoelastic material, comprising the steps of:

analyzing a dynamic behavior of said golf ball in supposition of a collision between a golf club head and said golf ball;

computing said energy loss generated in said golf ball owing to said collision by using a method of computing an energy loss generated in a viscoelastic material according to claim 1;

inputting said energy loss to a visualizing software; and

visualizing said energy loss momently.

8. **(New)** The method according to claim 1, wherein the object is a golf ball, a rubber roller, a rubber belt, a tire, a sporting good, a golf good, or the sole of a shoe.